
Report To:	Audit Committee	Date:	28 June 2022
Report By:	Interim Director, Finance & Corporate Governance	Report No:	FIN/41/22/AP/MT
Contact Officer:	Matt Thomson	Contact No:	01475 712256
Subject:	Unaudited Annual Accounts for the Year ended 31 March 2022		

1.0 PURPOSE

- 1.1 The purpose of this report is to ask the Committee to review the Unaudited Annual Accounts for the year ending 31 March 2022 and approve their submission to Audit Scotland.

2.0 SUMMARY

- 2.1 The unaudited Annual Accounts for the year ended 31 March 2022 are due to be submitted to Audit Scotland by the statutory deadline of 30 June 2022. The Financial Regulations require that the Audit Committee review the Accounts and approve their submission to Audit Scotland.
- 2.2 In order to aid Members understanding of the key issues arising from the Annual Accounts, a presentation on the key issues will be delivered by the Finance Manager on the day of the Audit Committee.
- 2.3 Following approval of the submission of the unaudited accounts to Audit Scotland, the audit will commence. It is planned that the audited accounts and associated annual report will be presented to the full Council in late October.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that the Audit Committee review the unaudited Annual Accounts for the year ended 31 March 2022 and approve their onward transmission to Audit Scotland.
- 3.2 It is recommended that the Committee note that the External Auditor's Annual Report to Members for the Financial Year ended 31 March 2022 will be reported to the Council before 31 October 2022.

Alan Puckrin
Interim Director, Finance & Corporate Governance

4.0 BACKGROUND

- 4.1 The unaudited Annual Accounts for the year ended 31 March 2022 are due to be submitted to Audit Scotland by the statutory deadline of 30 June 2022. The Financial Regulations require that the Audit Committee review the Accounts and approve their submission to Audit Scotland.
- 4.2 In order to aid Members understanding of the key issues arising from the Annual Accounts, a presentation on the key issues will be delivered by the Finance Manager on the day of the Audit Committee.

5.0 NEXT STEPS

- 5.1 Following approval of the submission of the unaudited accounts to Audit Scotland, the audit will commence. It is planned that the audited accounts and associated annual report will be presented to the full Council in late October.

6.0 IMPLICATIONS

Finance

6.1 Financial Implications

The financial implications of the unaudited annual Accounts will be explained fully in the presentation to Members on the day of the Audit Committee.

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report £000	Virement From	Other Comments
N/A					

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact £000	Virement From (If Applicable)	Other Comments
N/A					

Legal

- 6.2 There are no legal implications.

Human Resources

- 6.3 There are no direct staffing implications in respect of this report and as such HR have not been consulted.

Equalities

- (a) Has an Equality Impact Assessment been carried out?

YES (see attached appendix)

X	NO – This report does not introduce a new policy, function or strategy or recommend a substantive change to an existing policy, function or strategy. Therefore, no Equality Impact Assessment is required
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(b) Fairer Scotland Duty

If this report affects or proposes any major strategic decision:-

Has there been active consideration of how this report's recommendations reduce inequalities of outcome?

	YES – A written statement showing how this report's recommendations reduce inequalities of outcome caused by socio-economic disadvantage has been completed.
X	NO

(c) Data Protection

Has a Data Protection Impact Assessment been carried out?

	YES – This report involves data processing which may result in a high risk to the rights and freedoms of individuals.
X	NO

(a) Has an Equality Impact Assessment been carried out?

Repopulation

6.4 None.

7.0 BACKGROUND PAPERS

7.1 None.